

STATE OF MICHIGAN



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BULLETIN NO. 12

July 7, 1983

TO: All County Equalization Directors

FROM: State Tax Commission

SUBJECT: Required Equalization Studies for 1984

The State Tax Commission has requested a rehearing and clarification regarding the decision by the Michigan Court of Appeals issued on June 21, 1983 regarding the 1982 state equalization lawsuits filed by the Counties of Washtenaw, Lapeer, and Oakland, Dockets No. 64939, 64970, and 65937.

There is a possibility that sales information will be needed for each quarter of the 1983 calendar year.

In order to be prepared for the 1984 equalization within each county and among the 83 counties, you are requested to obtain and submit to the State Tax Commission a sales or appraisal ratio study for each separate quarter of 1983 in addition to the equalization study required in compliance with 1982 Bulletin Number 19.

This information will be required so that any effect of trends may be analyzed for each township, city, and county.

Additional information may be required regarding the specific terms of each sale.

A copy of the decision by the Michigan Court of Appeals has been attached.

Attachment